Amendments to the Specification:

Please replace the paragraph, beginning at page 2, line 1, with the following rewritten paragraph:

On the contrary, the present inventor proposed a conversion method which is able to convert a bit stream subjected to the DVCPRO compression to an MPEG bit stream, only by employing the bit stream conversion (refer to Japanese Patent Laid-Open No. 2000-165879~~11-264521~~). However, the present inventor found a problem that the number of quantization steps may be sometimes extended to implement a compression method which is capable of such bit stream conversion, in which case the conventional compression method can not be employed.